

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

SECURITIES AND EXCHANGE COMMISSION, : x

Plaintiff, : ECF Case

-against- : 05 Civ. 5231 (LTS)(DFE)

AMERINDO INVESTMENT ADVISORS INC., : ANSWER OF DEFENDANT
AMERINDO INVESTMENT ADVISORS, INC., : ALBERTO W. VILAR TO
AMERINDO ADVISORS UK LIMITED, : THE AMENDED COMPLAINT
AMERINDO MANAGEMENT INC., :
AMERINDO TECHNOLOGY GROWTH FUND, :
INC., AMERINDO TECHNOLOGY GROWTH :
FUND II, INC., TECHNO RAQUIA, S.A., :
ALBERTO W. VILAR and GARY ALAN TANAKA, :
: x
Defendants.

Defendant Alberto W. Vilar (“Vilar”), by his attorneys, Robinson Brog Leinwand Greene Genovese & Gluck P.C., for his Answer to the Amended Complaint, alleges as follows:

1. Denies the allegations of paragraph 1 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 1.

2. Denies the allegations of paragraph 2 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 2.

3. Denies the allegations of paragraph 3 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 3.

4. Denies the allegations of paragraph 4 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 4.

5. States that the allegations of paragraph 5 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 5 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 5.

6. Denies the allegations of paragraph 6 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 6.

7. States that the allegations of paragraph 7 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 7 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 7.

8. States that the allegations of paragraph 8 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 8 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 8.

9. States that the allegations of paragraph 9 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 9 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 9.

10. States that the allegations of paragraph 10 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any

responsive pleading is required, denies the allegations of paragraph 10 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 10.

11. States that the allegations of paragraph 11 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 11 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 11.

12. States that the allegations of paragraph 12 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 12 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 12.

13. Denies the allegations of paragraph 6 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 6.

14. Denies the allegations of paragraph 14 and refers to the organizational documents and other relevant documents, if any, of the entities referenced in paragraph 14 for a full and complete statement of their contents.

15. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 15 and refers to the organizational documents and other relevant documents, if any, of the entities referenced in paragraph 15 for a full and complete statement of their contents.

16. Denies the allegations of paragraph 16 as they may relate to Vilar, denies knowledge or information sufficient to form a belief as to the truth of the other allegations of paragraph

16 and refers to the organizational documents and other relevant documents, if any, of the entity referenced in paragraph 16 for a full and complete statement of their contents.

17. Denies the allegations of paragraph 17 as they may relate to Vilar, denies knowledge or information sufficient to form a belief as to the truth of the other allegations of paragraph 17 and refers to the organizational documents and other relevant documents, if any, of the entity referenced in paragraph 17 for a full and complete statement of their contents.

18. Denies the allegations of paragraph 18 as they may relate to Vilar, denies knowledge or information sufficient to form a belief as to the truth of the other allegations of paragraph 18 and refers to the organizational documents and other relevant documents, if any, of the entity referenced in paragraph 18 for a full and complete statement of their contents.

19. Denies the allegations of paragraph 19 as they may relate to Vilar, denies knowledge or information sufficient to form a belief as to the truth of the other allegations of paragraph 19 and refers to the organizational documents and other relevant documents, if any, of the entity referenced in paragraph 19 for a full and complete statement of their contents.

20. Denies the allegations of paragraph 20 as they may relate to Vilar, denies knowledge or information sufficient to form a belief as to the truth of the other allegations of paragraph 20 and refers to the organizational documents and other relevant documents, if any, of the entity referenced in paragraph 20 for a full and complete statement of their contents.

21. Denies the allegations of paragraph 21 as they may relate to Vilar, denies knowledge or information sufficient to form a belief as to the truth of the other allegations of paragraph 21 and refers to the organizational documents and other relevant documents, if any, of the entity referenced in paragraph 21 for a full and complete statement of their contents.

22. Denies the allegations of paragraph 22 as they may relate to Vilar, denies knowledge or information sufficient to form a belief as to the truth of the other allegations of paragraph

22 and refers to the organizational documents and other relevant documents, if any, of the entity referenced in paragraph 22 for a full and complete statement of their contents.

23. Denies the allegations of paragraph 23 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the other allegations of paragraph 23.

24. Denies the allegations of paragraph 24 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the other allegations of paragraph 24.

25. Denies the allegations of paragraph 25 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the other allegations of paragraph 25.

26. Denies the allegations of paragraph 26 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the other allegations of paragraph 26.

27. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 27.

28. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 28.

29. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 29.

30. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 30.

31. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 31.

32. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 32.

33. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 33.

34. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 34.

35. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 35.

36. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 36.

37. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 37.

38. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 38.

39. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 39.

40. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 40.

41. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 41.

42. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 42, and refers to the document purportedly quoted in the allegations of paragraph 42 for a complete and accurate statement of its contents.

43. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 43.

44. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 44, and refers to the document purportedly quoted in the allegations of paragraph 44 for a complete and accurate statement of its terms.

45. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 45, and refers to the document referenced in paragraph 45 for a complete and accurate statement of its contents.

46. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 46, and refers to the document purportedly quoted in the allegations of paragraph 46 for a complete and accurate statement of its contents.

47. Denies the allegations of paragraph 47.

48. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 48.

49. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 49.

50. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 50.

51. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 51.

52. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 52.

53. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 53.

54. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 54.

55. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 55.

56. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 56.

57. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 57.

58. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 58.

59. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 59.

60. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 60, and refers to the bank records referenced in the allegations of paragraph 60 and other relevant documents, if any, for a complete and accurate statement of their terms.

61. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 61, and refers to the bank records referenced in the allegations of paragraph 61 and other relevant documents, if any, for a complete and accurate statement of their terms.

62. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 62.

63. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 63.

64. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 64.

65. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 65.

66. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 66.

67. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 67.

68. Denies the allegations of paragraph 68 as they may relate to Vilar, denies knowledge or information sufficient to form a belief as to the truth of the other allegations of paragraph 68, and refers to the documents referenced in the allegations of paragraph 68 and other relevant documents, if any, for a complete and accurate statement of their contents.

69. Denies the allegations of paragraph 69 and refers to the document purportedly quoted in paragraph 69 for a complete and accurate statement of its terms.

70. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 70.

71. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 71.

72. Denies the allegations of paragraph 72 as they may relate to Vilar, denies knowledge or information sufficient to form a belief as to the truth of the other allegations of paragraph 72, and refers to the documents referenced in the allegations of paragraph 72 and other relevant documents, if any, for a complete and accurate statement of their contents.

73. Denies the allegations of paragraph 73 as they may relate to Vilar, and denies knowledge or information sufficient to form a belief as to the truth of the other allegations of paragraph 73.

74. Denies the allegations of paragraph 74 as they may relate to Vilar, and denies knowledge or information sufficient to form a belief as to the truth of the other allegations of paragraph 74.

75. Denies the allegations of paragraph 75 as they may relate to Vilar, denies knowledge or information sufficient to form a belief as to the truth of the other allegations of paragraph 75, and refers to the documents referenced in the allegations of paragraph 75 for a complete and accurate statement of their contents.

76. Denies the allegations of paragraph 76 as they may relate to Vilar, denies knowledge or information sufficient to form a belief as to the truth of the other allegations of paragraph 76, and refers to the document referenced in the allegations of paragraph 76 for a complete and accurate statement of its contents.

77. Denies the allegations of paragraph 77 as they may relate to Vilar, denies knowledge or information sufficient to form a belief as to the truth of the other allegations of paragraph 77, and refers to the document referenced in the allegations of paragraph 77 for a complete and accurate statement of its contents.

78. Denies the allegations of paragraph 78 as they may relate to Vilar, denies knowledge or information sufficient to form a belief as to the truth of the other allegations of paragraph 78, and refers to the document referenced in the allegations of paragraph 78 for a complete and accurate statement of its contents.

79. Denies the allegations of paragraph 79 as they may relate to Vilar, denies knowledge or information sufficient to form a belief as to the truth of the other allegations of paragraph 79, and refers to the document referenced in the allegations of paragraph 79 for a complete and accurate statement of its contents.

80. Denies the allegations of paragraph 80 as they may relate to Vilar, denies knowledge or information sufficient to form a belief as to the truth of the other allegations of paragraph 80, and refers to the document referenced in the allegations of paragraph 76 for a complete and accurate statement of its contents.

81. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 81, and refers to the documents referenced in paragraph 81 for a complete and accurate statement of their contents.

82. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 82.

83. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 83 and refers to the document referenced in paragraph 83 for a complete and accurate statement of its terms.

84. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 84, and refers to the documents referenced in paragraph 84 for a complete and accurate statement of their contents.

85. Denies the allegations of paragraph 85 and refers to the document referenced in paragraph 85 and other relevant documents, if any, for a complete and accurate statement of their contents.

86. Denies the allegations of paragraph 86 and refers to the document referenced in paragraph 86 and other relevant documents, if any, for a complete and accurate statement of their contents.

87. Denies the allegations of paragraph 87 and refers to the documents referenced in paragraph 87 and other relevant documents, if any, for a complete and accurate statement of their contents.

88. Denies the allegations of paragraph 88 and refers to the documents referenced in paragraph 88 and other relevant documents, if any, for a complete and accurate statement of their contents.

89. Denies the allegations of paragraph 89 and refers to the document referenced in paragraph 89 and other relevant documents, if any, for a complete and accurate statement of their contents.

90. Denies the allegations of paragraph 90 and refers to the document referenced in paragraph 90 and other relevant documents, if any, for a complete and accurate statement of their contents.

91. Denies the allegations of paragraph 91 and refers to the document referenced in paragraph 91 and other relevant documents, if any, for a complete and accurate statement of their contents.

92. Denies the allegations of paragraph 92 as they may relate to Vilar, and deny knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 92.

93. Denies the allegations of paragraph 93 as they may relate to Vilar, and deny knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 93.

94. Denies the allegations of paragraph 94 as they may relate to Vilar, and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 94.

95. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 95.

96. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 96.

97. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 97.

98. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of the first sentence of paragraph 98, denies the remaining allegations of paragraph 98 and refers to the document referenced in paragraph 98 for a complete and accurate statement of its contents.

99. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 99.

100. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 100.

101. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 101.

102. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 102.

103. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 103.

104. Denies the allegations of paragraph 104 as they may relate to Vilar, denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 104 and refers to the documents referenced in paragraph 104 for a complete and accurate statement of their contents.

105. Denies the allegations of paragraph 105 as they may relate to Vilar, denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 105 and refers to the document referenced in paragraph 105 for a complete and accurate statement of its contents.

106. Denies the allegations of paragraph 106 as they may relate to Vilar, denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 106 and refers to the document referenced in paragraph 106 for a complete and accurate statement of its contents.

107. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 107.

108. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 108.

109. Denies the allegations of paragraph 109 as they may relate to Vilar, denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 109 and refers to the document referenced in paragraph 109 for a complete and accurate statement of its contents.

110. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 110.

111. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of the first sentence of paragraph 111, denies the remaining allegations of paragraph 111 as they may relate to Vilar, denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 111 and refers to the document referenced in paragraph 111 for a complete and accurate statement of its contents.

112. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 112.

113. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of the first and second sentences of paragraph 113, denies the remaining allegations of paragraph 113 as they may relate to Vilar, denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 113 and refers to the document referenced in paragraph 113 for a complete and accurate statement of its contents.

114. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 114.

115. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 115.

116. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 116.

117. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 117.

118. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 118.

119. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 119.

120. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 120.

121. Denies the allegations of paragraph 121 as they may relate to Vilar, denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 121 and refers to the documents referenced in paragraph 121 for a complete and accurate statement of their contents.

122. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 122.

123. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 123.

124. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 124.

125. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 125.

126. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 126.

127. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 127.

128. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 128.

129. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 129.

130. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 130.

131. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 131.

132. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 132.

133. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 133.

134. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 134.

135. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 135.

136. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 136.

137. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 137.

138. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 138.

139. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 139.

140. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 140.

141. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 141.

142. Denies the allegations of paragraph 142 as they may relate to Vilar, and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 142.

143. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 143.

144. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 144.

145. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 145.

146. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 146.

147. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 147.

148. Denies the allegations of paragraph 148 as they may relate to Vilar, and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 148.

149. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 149.

150. Denies the allegations of paragraph 150 as they may relate to Vilar, and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 150.

151. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 151.

152. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 152.

153. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 153.

154. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 154.

155. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 155.

156. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 156.

157. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 157.

158. Denies the allegations of paragraph 158 as they may relate to Vilar, and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 158.

159. States that the allegations of paragraph 159 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any

responsive pleading is required, denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 159.

160. Denies the allegations of paragraph 160 as they may relate to Vilar, and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 160.

161. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 161.

162. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 162.

163. Denies the allegations of paragraph 163 as they may relate to Vilar, and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 163.

164. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 164.

165. Denies the allegations of paragraph 165 as they may relate to Vilar, denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 165 and refers to the document referenced in paragraph 165 for a complete and accurate statement of its contents.

166. States that the allegations of paragraph 166 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 166.

167. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 167.

168. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 168.

169. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 169.

170. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 170.

171. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 171.

172. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 172.

173. Denies the allegations of paragraph 173 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 173.

174. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 174.

175. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 175.

176. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 176.

177. Denies the allegations of paragraph 177 as they may relate to Vilar, and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 177.

178. Denies the allegations of paragraph 178 as they may relate to Vilar, and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 178.

179. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 179.

180. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 180.

181. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 181.

182. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 182.

183. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 183.

184. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 184.

185. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 185.

186. Denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 186.

187. Responds to paragraph 187 as he has responded to the allegations incorporated therein.

188. States that the allegations of paragraph 188 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 188 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 188.

189. States that the allegations of paragraph 189 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any

responsive pleading is required, denies the allegations of paragraph 189 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 189.

190. States that the allegations of paragraph 190 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 190 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 190.

191. States that the allegations of paragraph 191 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 191 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 191.

192. Responds to paragraph 192 as he has responded to the allegations incorporated therein.

193. States that the allegations of paragraph 193 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 193 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 193.

194. States that the allegations of paragraph 194 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 194 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 194.

195. States that the allegations of paragraph 195 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 195 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 195.

196. States that the allegations of paragraph 196 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 196 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 196.

197. Responds to paragraph 197 as he has responded to the allegations incorporated therein.

198. States that the allegations of paragraph 198 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 198 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 198.

199. States that the allegations of paragraph 199 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 199 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 199.

200. States that the allegations of paragraph 200 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 200 as they may relate to Vilar and

denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 200.

201. States that the allegations of paragraph 201 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 201 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 201.

202. Responds to paragraph 202 as he has responded to the allegations incorporated therein.

203. States that the allegations of paragraph 202 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 203 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 202.

204. States that the allegations of paragraph 204 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 204 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 204.

205. States that the allegations of paragraph 205 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 205 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 205.

206. States that the allegations of paragraph 206 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 206 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 206.

207. Responds to paragraph 207 as he has responded to the allegations incorporated therein.

208. States that the allegations of paragraph 208 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 208 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 208.

209. States that the allegations of paragraph 209 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 209 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 209.

210. States that the allegations of paragraph 210 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 210 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 210.

211. States that the allegations of paragraph 211 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 211 as they may relate to Vilar and

denies knowledge or information sufficient to form a belief as to the truth of the allegations of paragraph 211.

212. Responds to paragraph 212 as he has responded to the allegations incorporated therein.

213. States that the allegations of paragraph 213 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 213 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 213.

214. States that the allegations of paragraph 214 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 214 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 214.

215. States that the allegations of paragraph 215 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 215 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 215.

216. States that the allegations of paragraph 216 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 216 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 216.

217. Responds to paragraph 217 as he has responded to the allegations incorporated therein.

218. States that the allegations of paragraph 218 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 218 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 218.

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220. States that the allegations of paragraph 220 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 220 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 220.

221. States that the allegations of paragraph 221 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 221 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 221.

222. Responds to paragraph 222 as he has responded to the allegations incorporated therein.

223. States that the allegations of paragraph 223 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 223 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 223.

224. States that the allegations of paragraph 224 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 224 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 224.

225. States that the allegations of paragraph 225 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 225 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 225.

226. States that the allegations of paragraph 226 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 226 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 226.

227. Responds to paragraph 227 as he has responded to the allegations incorporated therein.

228. States that the allegations of paragraph 228 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 228 as they may relate to Vilar and

denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 228.

229. States that the allegations of paragraph 229 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 229 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 229.

230. States that the allegations of paragraph 230 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 230 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 230.

231. States that the allegations of paragraph 231 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 231 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 231.

232. Responds to paragraph 232 as he has responded to the allegations incorporated therein.

233. States that the allegations of paragraph 233 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 233 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 233.

234. States that the allegations of paragraph 234 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 234 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 234.

235. States that the allegations of paragraph 235 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 235 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 235.

236. States that the allegations of paragraph 236 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 236 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 236.

237. Responds to paragraph 237 as he has responded to the allegations incorporated therein.

238. States that the allegations of paragraph 238 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 238 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 238.

239. States that the allegations of paragraph 239 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 239 as they may relate to Vilar and

denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 239.

240. States that the allegations of paragraph 240 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 240 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 240.

241. States that the allegations of paragraph 241 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 241 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 241.

242. States that the allegations of paragraph 242 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 242 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 242.

243. Responds to paragraph 243 as he has responded to the allegations incorporated therein.

244. States that the allegations of paragraph 244 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 244 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 244.

245. States that the allegations of paragraph 245 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 245 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 245.

246. States that the allegations of paragraph 246 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 246 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 246.

247. Responds to paragraph 247 as he has responded to the allegations incorporated therein.

248. States that the allegations of paragraph 248 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 248 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 248.

249. States that the allegations of paragraph 249 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 249 as they may relate to Vilar and denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 249.

250. States that the allegations of paragraph 250 constitute conclusions of law rather than allegations of fact and therefore no responsive pleading is required; however, to the extent that any responsive pleading is required, denies the allegations of paragraph 250 as they may relate to Vilar and

denies knowledge or information sufficient to form a belief as to the truth of the remaining allegations of paragraph 250.

AFFIRMATIVE DEFENSE

251. The Amended Complaint fails to state any claim upon which relief may be granted.

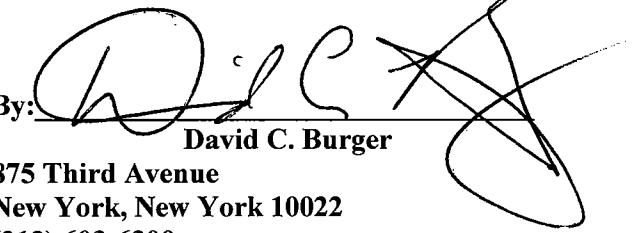
PRESERVATION OF PRIVILEGES

252. This Answer is not intended to be, and does not constitute, a waiver by Vilar of any privilege that he may have under the Fifth Amendment or otherwise.

WHEREFORE, Defendant Alberto W. Vilar demands judgment dismissing the Amended Complaint as against him in its entirety, and granting such other and further relief in his favor as this Court deems just and proper.

Dated: May 10, 2010

**ROBINSON BROG LEINWAND GREENE
GENOVESE & GLUCK P.C.**

By: 
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